HON'BLE THE CHIEF JUSTICE SRI G.S. SINGHVI
AND
HON'BLE SRI JUSTICE C.V. NAGARJUNA REDDY

Writ Appeal Nos.2289 of 2003, 650, 652, 653, 654, 655, 656, 657, 658 and 659 of 2007

Writ Appeal No.2289 of 2003

Between:

The Regional Manager, APSRTC,
Kurnool Region, Kurnool and another.

... Appellants

And

N. Nagaraju

... Respondent

Counsel for the appellants : Sri P. Vinakaya Swamy

Counsel for respondent: Sri Y. Subba Rao

Writ Appeal No.650 of 2007

Between:

APSRTC, represented by its Regional Manager,
Hyderabad City Region, Secunderabad
and two others.

... Appellants

And

K.V.S. Reddy

... Respondent

Counsel for the appellants : Sri Khambham Madhava Reddy

Counsel for respondent: Sri V. Narasimha Goud

Writ Appeal No.652 of 2007

Between:

The Regional Manager, APSRTC,
Chittoor Region, Chittoor District
and another.

… Appellants

And

M.R. Naidu

… Respondent

Counsel for the appellants : Sri P. Vinayaka Swamy

Counsel for respondent: Sri G. Ravi Mohan

Writ Appeal No.653 of 2007

Between:

The Regional Manager, APSRTC,
Kurnool and another.

… Appellants

And

P. Habeeb Saheb

… Respondent

Counsel for the appellants : Sri P. Vinayaka Swamy

Counsel for respondent: Sri G. Ravi Mohan

Writ Appeal No.654 of 2007

Between:

APSRTC, Nizamabad, represented
by its Regional Manager,
and another.

… Appellants

And

G. Mohiddin

… Respondent

Counsel for the appellants : Sri V. Padmanabha Rao

for Smt. B.G. Uma Devi

Counsel for respondent: Sri V. Narasimha Goud

Writ Appeal No.655 of 2007

Between:

The Regional Manager,
APSRTC, Nalgonda and two others.

… Appellants

And

Y. Krishna Reddi … Respondent

Counsel for the appellants : Sri V. Padmanabha Rao
for Smt. B.G. Uma Devi

Counsel for respondent: Sri G. Ravi Mohan

Writ Appeal No.656 of 2007

Between:

APSRTC represented by its VC & MD,
Hyderabad and two others.

… Appellants

And

G. Muralidhar … Respondent

Counsel for the appellants : Sri P. Vinayaka Swamy

Counsel for respondent: Sri G. Vidyasagar

Writ Appeal No.657 of 2007

Between:

The Regional Manager,
APSRTC, Kurnool and two others.

… Appellants

And

V.R. Pullaiah … Respondent

Counsel for the appellants : Sri P. Vinayaka Swamy

Counsel for respondent: Sri G. Ravi Mohan

Writ Appeal No.658 of 2007

Between:

APSRTC, Nizamabad, represented
by its Regional Manager,
and another.

… Appellants

And

V.V.G. Reddy … Respondent

Counsel for the appellants : Sri V. Padmanabha Rao
for Smt. B.G. Uma Devi

Counsel for respondent: Sri G. Ravi Mohan

Writ Appeal No.659 of 2007

Between:

APSRTC, represented
by its Regional Manager,
Nizamabad Region, Nizamabad and another.

… Appellants

And

V.V.G. Reddy … Respondent

Counsel for the appellants : Sri V. Padmanabha Rao
for Smt. B.G. Uma Devi

Counsel for respondent: Sri V. Narasimha Goud

::JUDGMENT::

21st September, 2007

Per G.S. Singhvi, C.J.

The above noted appeals are being disposed of by one order because the question of law which arises for determination by the Division Bench is common to all the cases.

At the outset, we consider it proper to mention that all the appeals had been dismissed by the Division Bench, but the matters have been remanded by the Supreme Court vide order dated 13-2-2007 passed in Civil Appeal No.905 of 2007 – APSRTC and another v. M. Bhoopathi Rao, and batch for fresh adjudication of the appeal.

For the sake of convenience, we have taken the facts from the records of Writ Appeal Nos.2289 of 2003 and 650 of 2007.

Writ Appeal No.2289 of 2003

The respondent joined service in Kurnool Depot of the Andhra Pradesh State Road Transport Corporation (for short, 'the Corporation') as Conductor in 1985. After about one year, a departmental enquiry was initiated against him on the charge of cash and ticket irregularities. The enquiry officer found him guilty of the charge. Thereafter, by an order dated 16-7-1987, the Depot Manager removed him from service. He raised an industrial dispute by filing an application under Section 2-A(2) of the Industrial Disputes Act, 1947 (for short, 'the Act') as amended by the Andhra Pradesh Act No.32 of 1987. The same was registered as I.D.No.45 of 1989. The Presiding Officer, Industrial Tribunal-cum-Labour Court-I, Anantapur vide his award dated 20-8-1991 upheld the action taken by the Depot Manager. The respondent challenged the award in Writ Petition No.10541 of 1992. The same was partly allowed by the learned

Single Judge vide his order dated 12-7-1994, the operative portion of which reads as under:

"Since the petitioner was removed from service w.e.f. 16-2-1987 and more than seven years have elapsed by now, I think the agony undergone by the petitioner during these seven years would be a just punishment. In the circumstances, the orders passed by the Labour Court in I.D.No.45 of 1989, dated 20-8-1991 is modified by directing the respondent Corporation to appoint the petitioner afresh within a period of six weeks from the date of receipt of a copy of this order."

Feeling dissatisfied with the relief granted by the learned Single Judge, the respondent filed Writ Appeal No.1727 of 1995. The Division, while modifying the order of the learned Single Judge, disposed of the appeal in the following terms:

"Having heard learned counsel for the parties, we are of the opinion that the ends of justice in the instant case shall stand satisfied by not denying to the appellant the benefits of the continuous service for the purpose of seniority and benefits after retirement only and for no other purpose. This court in similar cases has been ordering for reinstatement without back wages. We are of the opinion that the instant case is one in which this court should order reinstatement of the appellant in service without back wages. The order passed by the learned Single Judge is modified to the above extent. The appeal is accordingly disposed of."

After six years of reinstatement, the respondent filed Writ Petition No.23391 of 2002 for grant of a declaration that the decision of the non-petitioners not to count his earlier service for fixation of pay and grant of notional increments is illegal. He prayed that the non-petitioners be directed to re-fix his pay by adding the notional increments. The learned Single Judge relied on the judgment of the Division Bench in **APSRTC, Khammam Region, Khammam v. P. Nageswara Rao**[1] and directed the non-petitioners (the appellants herein) to re-fix the respondent's pay by granting him notional increments and the arrears. The last three paragraphs of order dated 22-12-2002 passed by the learned Single Judge read as under:

"Insofar as the issue whether the employee like the petitioner is entitled for the grant of notional increments for the period for which he was out of service was considered by a Division Bench of this Court in Nageswara

Rao's case cited supra. The Division Bench after scrutiny of plethora of the decisions while dealing with the award passed by the Labour Court directing the appellant Corporation to reinstate the respondent into service without back wages, but the appellant Corporation while reinstating the respondent employee into service, did not fix the pay taking into consideration the notional increments, has held that appellant Corporation cannot rely on any circular or regulation which takes away the plain meaning of the words in the judgment nor can the writ petition filed questioning the denial of notional increments consequent upon the order of the Labour Court directing the reinstatement without back wages be dismissed on the ground of delay more so when the petitioner had made several representations.

The petitioner herein was reinstated into service without back wages as per the orders in W.A.No.1727 of 1995, dated 23-1-1996. Though it was held that he is not entitled for back wages, having regard to the ratio that emerges from the decisions of the Division Bench, I have no hesitation in holding that the petitioner is entitled for the grant of notional increments, as he is deemed to be in service, as per law, for fixation of pay scale and seniority.

With the above directions, the writ petition is allowed directing the respondent – Corporation to fix his pay and grant him notional increments and also pay the arrears of increments accrued thereon to the petitioner. The above exercise shall be done within one month from the date of receipt of a copy of this order."

Writ Appeal No.650 of 2007

Respondent – K.V.S. Reddy joined service in Kushaiguda Depot of the Corporation at Hyderabad as daily wage Driver. His services were regularised in 1989. On 4-6-1989, bus No. AAZ 5673, which was being driven by the respondent met with an accident on Route No.9H. After enquiry, the disciplinary authority removed him from service with effect from 27-10-1989. The respondent challenged his removal in I.D.No.318 of 1999. By an award dated 3-7-2001, Presiding Officer, Additional Industrial Tribunal-cum-Additional Labour Court, Andhra Pradesh, Hyderabad, held that the charge of rash and negligent driving has not been proved against the workman and passed award for his reinstatement with continuity of service, but without back wages and attendant benefits. This is evinced from paragraph 13 of the award, which is extracted below:

"In view of my discussion supra, the respondent is directed to reinstate the workman into service with continuity of service but without back wages and without attendant benefits."

After reinstatement, the respondent filed Writ Petition No.22999 of 2002 for fixation of his pay by grant of notional increments for the period during which he was kept out of employment. By an order dated 18-11-2002, the learned Single Judge allowed the writ petition and directed grant of notional increments to the respondent. The relevant extracts of that order read as under:

"Insofar as the issue whether the employee like the petitioner is entitled for the grant of notional increments for the period for which he was out of service was considered by a Division Bench of this Court in Nageswara Rao's case, cited supra. The Division Bench after scrutiny of plethora of decisions, while dealing with the award passed by the Labour Court directing the appellant Corporation to reinstate the respondent into service, without back wages, but the appellant Corporation while reinstating the respondent employee into service, did not fix the pay taking into consideration the notional increments, has held that appellant Corporation cannot rely on any circular or regulation which takes away the plain meaning of the words in the judgment nor can the writ petition filed questioning the denial of notional increments consequent upon the order of the Labour Court directing the reinstatement without back wages be dismissed on the ground of delay more so when the petitioner had made several representations.

The petitioner herein was reinstated into service without back wages as per the orders in I.D.No.318 of 1989, dated 03-7-2001 of the Labour Court, Hyderabad. Though it was held that he is not entitled for back wages, having regard to the ratio that emerges from the decisions of the Division Bench, I have no hesitation in holding that the petitioner is entitled for the grant of notional increments, as he is deemed to be in service, as per law, for fixation of pay scale and seniority.

The respondent – Corporation is directed to grant notional increments by fixing seniority and pay and then calculate the arrears of increments accrued thereon from the date of his appointment till date and pay him the emoluments accrued thereon. This exercise shall be done within a period of four weeks from the date of receipt of a copy of this order."

The appellants have questioned the orders passed by the learned Single Judges mainly on the ground that the same have been rendered without considering Regulation 13 of the Andhra Pradesh State Road Transport Corporation Employees (Pay and Allowances) Regulations, 1964 (for short, 'the Regulations') and Circular No.19/9 dated 8-9-1992 issued by the Corporation.

Sarvasri P. Vinayaka Swamy and V. Padmanabha Rao, learned counsel for the appellants relied on the judgments of the Supreme Court in **APSRTC, Hyderabad v. S. Narsagoud**[2], **APSRTC and others v. Abdul Kareem**[3] and **J. K. Synthetics Ltd. v. K.P. Agarwal**[4] and argued that in view of the law laid down by the Supreme Court, the orders impugned in these appeals are liable to be set aside. They emphasised that the award of reinstatement without specific direction for grant of consequential benefits does not entitle the workmen to claim continuity of service, fixation of pay by grant of notional increments and other attendant benefits and the learned Single Judges committed serious error by entertaining the prayer made by the respondents.

Sarvasri G. Vidyasagar, A. K. Jayaprakash Rao, G. Ravi Mohan and V. Narasimha Goud, learned counsel for the respondents argued that the legal propositions laid down in **S. Narsagoud**'s case (supra) and **Abdul Kareem**'s case (supra) cannot be treated as good law because, in those cases, the earlier judgment of the Constitution Bench in **Devendra Pratap v. State of Uttar Pradesh**[5] was not considered. Sri Narasimha Goud emphasised that an order/award of reinstatement of an employee carries with it an implicit direction for grant of all consequential benefits unless the same are expressly denied by the adjudicating authority or the court and argued that the directions given by the learned Single Judges for re-fixation of the respondents' pay by grant of notional increments do not suffer from any legal infirmity. In support of his argument, Sri Narasimha Goud relied on the judgments of the Division Benches of this Court in **Depot Manager, APSRTC, Kurnool Depot v. S.S. Reddy Jamal Reddy**[6] and **APSRTC, Khammam Region, Khammam v. P. Nageswara Rao** (supra) and also the judgments of the Supreme Court in **State of Punjab v. Krishan Niwas**[7], and **Sanat Kumar Dwivedi v. Dhar Jila**

Sahakari Bhoomi Vikas Bank Maryadit and others[8].

We have given serious thought to the entire matter. Before proceeding further, we may mention that the awards passed in some of these cases are for reinstatement of the workmen with continuity of service without back wages and attendant benefits. In some other cases, the awards are for reinstatement with continuity of service, but without back wages. However, in none of the cases, award is for reinstatement of the respondent with all consequential benefits.

In **N. Raja Reddy v. Vice-Chairman and Managing Director, APSRTC, Hyderabad**[9], a learned Single Judge of this Court construed the word "reinstatement" and held:

> "I find that the Corporation has not properly construed the moaning given to the word 'reinstatement' while treating the period as continuous for the purpose of seniority and terminal benefits, there is no reason why the same period should not be treated for the purpose of pay fixation notionally. But for the words 'reinstatement without backwages', the petitioner could have got all the benefits of fixation arrears of wages and other benefits. Therefore, the impugned proceedings are arbitrary and illegal."

The learned Single Judge then referred to Circular dated 18-12-1991 issued by the Corporation for determination of the monetary benefits admissible to the workman who is reinstated pursuant to an award of the Labour Court and held that once an order of reinstatement is granted, the workman becomes entitled to all consequential benefits unless the same are expressly denied.

In **Managing Director, APSRTC, Kurnool Depot v. M. Sankaraiah**[10], the Division Bench headed by P.V. Reddi, J. (the then Acting Chief Justice) held as under:

> "We cannot accept the contention of the learned counsel for the appellant that backwages having been denied to the respondent, the benefit of notional increments cannot also be given. It is not as if the learned single Judge directed any arrears for the past period to be paid. It is only a question of fixation of the salary at the appropriate

scale after reinstatement and unless the Labour Court's order is clear, benefit of continuity of service cannot be restricted only to the computation of seniority or for pensionary benefits. The view taken by the learned single Judge is supported by the Division Bench decisions of this Court in Writ Appeal Nos.1060 of 1998, 1321 of 1997, 395 of 1996 and Writ petition No.11585 of 1988 and against the judgment in Writ Appeal No. 395 of 1996, SLP No. 20096 of 1996 preferred by the Corporation was dismissed. Hence, we are not inclined to admit the writ appeal. The writ appeal is dismissed at admission stage."

In **Depot Manager, APSRTC, Kurnool Depot v. S.S. Reddy Jamal Reddy**[11], another Division Bench of this Court held as under:

"……..Thus the direction for reinstatement of the workman must be read in the aforementioned context that except the backwages and attendant benefits, he was entitled to all other benefits to which he became entitled to by way of his reinstatement without break in service. Having regard to the fact that all the attendant benefits have been clubbed with backwages, we have no doubt in our mind that the learned single Judge while disposing of the writ application meant that not only the notional increments shall not be paid but other allowances to which the concerned workman is entitled to, had he worked during the said period, could not be allowed. But the same does not and cannot mean that the workman would not be entitled to the benefit of notional increments for the purpose of computation of his retiral and other terminal benefits, as also payment of his salary from the date of his reinstatement. If any other meaning is attributed, the same, in our opinion, would amount to double punishment, meaning thereby not only he becomes disentitled from receiving backwages and attendant benefits but also reduction in his salary, which is not contemplated under the statute."

The propositions laid down in the above noted judgments were reiterated and approved in **P. Nageswara Rao**'s case (supra).

In **S. Narsagoud**'s case (supra), the Supreme Court interpreted the award of reinstatement with continuity of service but without back wages in the backdrop of the fact that the workman had been removed from service on the charge of absence from duty. Their Lordships referred to Regulation 13 of the Andhra Pradesh State Road Transport Corporation Employees (Pay and Allowances) Regulations, 1964 and

Circular No.19/9, dated 8-9-1992 issued by the Corporation and held:

> "9.……..There is a difference between an order of reinstatement accompanied by a simple direction for continuity of service and a direction where reinstatement is accompanied by a specific direction that the employee shall be entitled to all the consequential benefits, which necessarily flow from reinstatement or accompanied by a specific direction that the employee shall be entitled to the benefit of the increments earned during the period of absence. In our opinion, the employee after having been held guilty of unauthorised absence from duty cannot claim the benefit of increments notionally earned during the period of unauthorised absence in the absence of a specific direction in that regard and merely because he has been directed to be reinstated with the benefit of continuity in service.
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> 10. The Regulations referred to hereinabove clearly spell out that the period spent on the extraordinary leave or leave without pay or a period of overstayal after the expiry of leave or joining time cannot count towards increments unless the order of the competent authority sanctioning the extraordinary leave or leave without pay or the order commuting the period of overstayal into extraordinary leave or leave without pay is accompanied by a specific order to count the period for increments. A period of unauthorised absence from duty treated as a misconduct and held liable to be punished by way of penalty cannot be placed on a footing better than the period of extraordinary leave or leave without pay or a period of overstayal. Ordinarily, the increments are earned on account of the period actually spent on duty or during the period spent on leave, the entitlement to which has been earned on account of the period actually spent on duty. The direction of the High Court entitling the respond respondent to earn increments during the period of unauthorised absence from duty though held liable to be punished in departmental inquiry proceedings would amount to putting a premium on the misconduct of the employee."

In **Abdul Kareem**'s case (supra), the Supreme Court referred to the judgment in **S. Narsagoud**'s case and held:

> "10. The principle of law on point are no more res Integra. This Court in S. Narsagoud (supra) succinctly crystallized principle of law in Paragraph 9 of the judgment :"we find merit in the submission so made. There is a difference between an order of reinstatement accompanied by a simple direction for continuity of service and a direction where reinstatement is accompanied by a specific direction that the employee shall be entitled to all the consequential benefits, which necessarily flow from reinstatement or accompanied

by a specific direction that the employee shall be entitled to the benefit of the increments earned during the period of absence. In our opinion, the employee after having been held guilty of unauthorized absence from duty cannot claim the benefit of increments notionally earned during the period of unauthorized absence in the absence of a specific direction in that regard and merely because he has been directed to be reinstated with the benefit of continuity in service.

11. Reverting to the facts of the case at hand, as already noticed, the Labour Court specifically directed that the reinstatement would be without back wages. There is no specific direction that the employee would be entitled to all the consequential benefits. Therefore, in the absence of specific direction in that regard, merely because an employee has been directed to be reinstated without back wages, he could claim a benefit of increments notionally earned during the period when he was not on duty or during the period when he was out of service. It would be incongruous to suggest that an employee, having been held guilty and remained absent from duty for a long time, continues to earn increments though there is no payment of wages for the period of absence."

In **J. K. Synthetics Ltd. v. K.P. Agarwal**[12], the Supreme Court highlighted the distinction between an award of reinstatement passed by the Labour Court in exercise of power under Section 11-A of the Industrial Disputes Act, 1947 and an award of reinstatement passed without the aid of Section 11-A, and laid down the following principles:

"1. The manner in which "back wages" is viewed, has undergone a significant change in the last two decades. They are no longer considered to be an automatic or natural consequence of reinstatement. There has also been a noticeable shift in placing the burden of proof in regard to back wages. There is also a misconception that whenever reinstatement is directed, "continuity of service" and "consequential benefits" should follow, as a matter of course. The disastrous effect of granting several promotions as a "consequential benefit" to a person who has not worked for 10 to 15 years and who does not have the benefit of necessary experience for discharging the higher duties and functions of promotional posts, is seldom visualised while granting consequential benefits automatically. Whenever courts or tribunals direct reinstatement, they should apply their judicial mind to the facts and circumstances to decide whether "continuity of service" and/or "consequential benefits" should also be directed.

2. Even if the court finds it necessary to award back wages,

the question will be whether back wages should be awarded fully or only partially (and if so the percentage). That depends upon the facts and circumstances of each case. Any income received by the employee during the relevant period on account of alternative employment or business is a relevant factor to be taken note of while awarding back wages, in addition to the several factors mentioned in **Rudhan Singh** [(2005) 5 SCC 591] and **Uday Narain Pandey** [(2006) 1 SCC 479]. Therefore, it is necessary for the employee to plead that he was not gainfully employed from the date of his termination. While an employee cannot be asked to prove the negative, he has to at least assert on oath that he was neither employed nor engaged in any gainful business or venture and that he did not have any income. Then the burden will shift to the employer. But there is, however, no obligation on the terminated employee to search for or secure alternative employment. Be that as it may.

3. Decisions of the Supreme Court relating to back wages payable on illegal retrenchment or termination may have no application to the case like the present one, where the termination (dismissal or removal or compulsory retirement) is by way of punishment for misconduct in a departmental inquiry, and the court confirms the finding regarding misconduct, but only interferes with the punishment being of the view that it is excessive, and awards a lesser punishment, resulting in the reinstatement of employee.

4. Where the power under Article 226 or Section 11-A of the Industrial Disputes Act (or any other similar provision) is exercised by any court to interfere with the punishment on the ground that it is excessive and the employee deserves a lesser punishment, and a consequential direction is issued for reinstatement, the court is not holding that the employer was in the wrong or that the dismissal was illegal and invalid. The court is merely exercising its discretion to award a lesser punishment. Till such power is exercised, the dismissal is valid and in force. When the punishment is reduced by a court as being excessive, there can be either a direction for reinstatement or a direction for a nominal lump sum compensation. And if reinstatement is directed, it can be effective either prospectively from the date of such substitution of punishment (in which event, there is no continuity of service) or retrospectively, from the date on which the penalty of termination was imposed (in which event, there can be a consequential direction relating to continuity of service). What requires to be noted in cases where finding of misconduct is affirmed and only the punishment is interfered with (as contrasted from cases where termination is held to be illegal or void) is that there is no automatic reinstatement; and if reinstatement is directed, it is not automatically with retrospective effect from the date of termination. Therefore, where reinstatement

is a consequence of imposition of a lesser punishment, neither back wages nor continuity of service nor consequential benefits, follow as a natural or necessary consequence of such reinstatement. In cases where the misconduct is held to be proved, and reinstatement is itself a consequential benefit arising from imposition of a lesser punishment, award of back wages for the period when the employee has not worked, may amount to rewarding the delinquent employee and punishing the employer for taking action for the misconduct committed by the employee. That should be avoided. Similarly, in such cases, even where continuity of service is directed, it should only be for purposes of pensionary/retirement benefits, and not for other benefits like increments, promotions, etc.

5. But there are two exceptions. The first is where the court sets aside the termination as a consequence of employee being exonerated or being found not guilty of the misconduct. Second is where the court reaches a conclusion that the inquiry was held in respect of a frivolous issue or petty misconduct, as a camouflage to get rid of the employee or victimise him, and the disproportionately excessive punishment is a result of such scheme or intention. In such cases, the principles relating to back wages, etc. will be the same as those applied in the cases of an illegal termination."

The argument of Sri Narasimha Goud and other learned counsel appearing for the respondents that the law laid down in **S. Narsagoud**'s case (supra) and **Abdul Kareem**'s case (supra) should be ignored because the judgment of the Constitution Bench in **Devendra Pratap**'s case (supra) was not considered, cannot be accepted because, in **S. Narsagoud**'s case (supra), the Supreme Court specifically referred to Regulation 13 of the Regulations and the Circular issued by the Corporation and held that the notional increments are not admissible to an employee, who is ordered to be reinstated without specific direction for grant of other benefits including increments. Even if there could be some scope for an argument that an award of reinstatement carries with it an implied direction for grant of all consequential benefits, we cannot ignore or overlook the law laid down by the Supreme Court in **S. Narsagoud**'s case (supra) and **Abdul Kareem**'s case (supra), which is binding on this Court by virtue of Article 141 of the Constitution.

In the result, the appeals are allowed. The orders of the learned

Single Judge are set aside and the writ petitions filed by the respondents are dismissed.

Before concluding, we deem it proper to take cognizance of the statement made by learned counsel for the respondents that their clients have already been given the benefit of notional increments and some of them have retired from service and direct that if they make representation to the Corporation against the recovery of amount already paid, then the same be sympathetically considered and decided as early as possible, but latest within four months.

G.S. SINGHVI, C.J.

21 September, 2007

C.V. NAGARJUNA REDDY, J.

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[1] 2001 (4) ALD 568
[2] (2003) 2 SCC 212
[3] (2005) 6 SCC 36
[4] (2007) 2 SCC 433
[5] AIR 1962 SC 1334
[6] 2001 (2) ALD 92
[7] (1997) 9 SCC 31
[8] (2001) 9 SCC 402
[9] 1998 (2) ALD 317
[10] 1999 (4) ALT 89
[11] 2001 (2) ALD 92
[12] (2007) 2 SCC 433